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02-21-13A10:51 RCVD

City of Tigard Application for Tax Abatement

February 20, 2013

Greenburg Oaks (formerly Villa La Paz) Apartments 11875 SW 91st Avenue, Tigard

Α.	Property Description
В.	Project's Charitable Purpose
c.	Certification of Resident Income Levels
D.	How Tax Exemption Will Benefit Residents
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commitment to 40 years of affordability for those at 50 and 60% of median income guarantees that these apartments will be affordable effectively for the life of the buildings.

CPAH maintains active partnerships with the Tigard Police Department, Tualatin Valley Fire & Rescue, Tigard Libraries, and the Tigard School District to enhance the safety and quality of life for residents and to be sure that our programs are well-coordinated with other community resources. Partnerships with Community Action, Good Neighbor Center, Luke-Dorf, HopeSpring, Neighborhood House, Lifeworks NW and other organizations to provide information and referral as well as emergency services like food boxes and rent and utility assistance. Coordination agreements with these agencies enhances ongoing case management and has provided a fresh start to many families facing significant barriers to moving from homelessness to permanent housing. Several families each year are being reunited with their children as a result of receiving a housing opportunity at Greenburg Oaks. Three of the apartments are reserved for low income families with at least one member in active recovery from alcohol or drug addiction.

The Community Center at Greenburg Oaks is the focal point for support, skill building, and community building activities offered by CPAH through its resident services program which includes after-school and summer youth programs as well as the annual winter coat distribution and holiday event. CPAH's on-site computer learning center is used by youth for homework, research, e-mail, and educational games; and by adults for job search activities and Internet access. The Tigard Library has twice obtained grant resources to purchase children's material for our onsite library.

CPAH offers a variety of adult services as well. These include classes in support of parenting skills, budgeting and other financial literacy skills, and nutritional shopping and cooking. The Community Center is also host to a number of general community activities including rent readiness courses, HopeSpring parenting classes, financial literacy classes, parenting safety skills and budget and nutrition classes. The Community Center hosts weekly meetings for AA, NA, and Alanon groups. Food distributions are also held in the Community Center for both the residents at Greenburg Oaks and others in the Tigard community.

C. Certification of Resident Income Levels

Resident income levels are verified upon application for tenancy and are recertified each year. CPAH has covenants with the state and with Washington County to use the property exclusively for low income rentals for a period of at least 40 years. These covenants require that all households have earnings at or below 60% of the area median income. Some units are restricted to households earning at or below 50%. Compliance with these covenants is monitored by the State of Oregon Department of Housing and Community Services and by the Washington County Office of Community Development. We certify that all apartments in this property are targeted to and remain affordable to households earning at or below 60% of the Area Median Income.

D. How Tax Exemption Will Benefit Residents

100% of the property tax exemption is a direct subsidy for the residents. Every dollar reduction in operating costs is passed on as a reduction in the scheduled rents. Some costs, such as the cost of operating our youth programs, must be funded from outside sources mostly through fund raising. Without property tax abatement, we would have to shift some of our fundraising efforts from developing sources for these programs and use them instead to cover basic operations.

INTERNAL REVENUE SERVICE DISTRICT DIRECTOR P. O. BOX 2508 CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

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COMMUNITY PARTNERS FOR AFFORDABLE HOUSING PO BOX 23206 TIGARD, OR 97281-3206 Employer Identification Number:
93-1155559
DLN:
17053030720009
Contact Person:
THOMAS E O'BRIEN ID# 31187
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
February 1995
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

District Director